

**Departmental Examination of Engineering
Officers, August-2014**

ACCOUNTS (Without Books)

(Civil / Mechanical / Electrical)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks.

Group-A

Answer *all* questions.

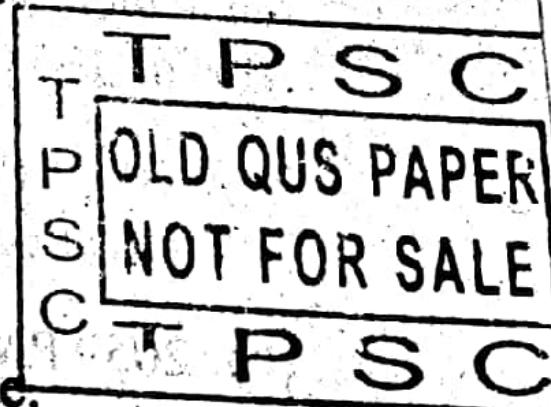
Each question carries 2 marks each.

Choose the correct answer and write in the answer sheet or write the answer as instructed in the question.

$2 \times 25 = 50$

1. Technical sanction is also called

- (a) Expenditure sanction**
- (b) Administrative sanction**
- (c) Sanction of contract**
- (d) Sanction of detailed estimate.**



[Turn over

2. Which is incorrect statement about first and final payment ?
- (a) It is payment on completion of works only.
 - (b) It is made after its verification and measurement.
 - (c) All secured advances and advance payments for the work are wholly recovered in it.
 - (d) Sometimes it may not be entered in the Contractor's Ledger.
3. Expenditure on construction of State Highway out of capital is debited to :
- (a) 5054
 - (b) 3054
 - (c) 2059
 - (d) 1054
4. Receipts from lift irrigation are credited to :
- (a) 0700
 - (b) 0701
 - (c) 0702
 - (d) 0059
5. Payment in a Buildings Division, the classification of which is not known immediately is accounted for under the head :
- (a) 2059 P.W., Suspense, Miscellaneous work advances.
 - (b) 2059 P.W., Construction, Miscellaneous work

(c) 3054 R & B, Suspense, Miscellaneous works advances.

(d) 2059 P.W., Payments awaiting transfer to other Minor Heads.

6. Charges for the maintenance of a canal of a Major Irrigation Commercial Project, during construction period are treated as :

(a) Maintenance expenditure under Head 2700.

(b) Maintenance expenditure under Head 4700.

(c) Construction expenditure of the canal or project under Head 4700.

(d) None of the above.

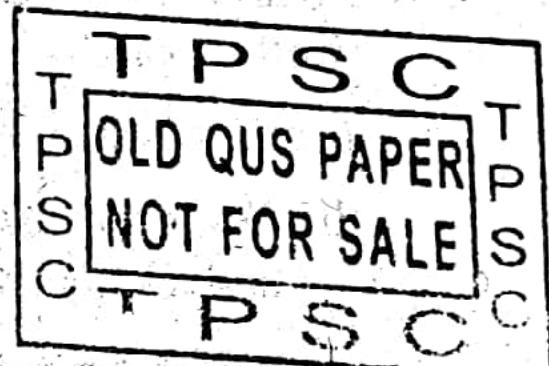
7. Cheque issued by a Divisional Officer on 1st May is payable :

(a) Upto 31st July

(b) Upto 31st October

(c) Upto 31st August

(d) Upto 30th November



8. Find the incorrect statement and write it in the answer sheet.

- (a) The Disbursing Officer should sign the Cash Book at the end of each month in addition to recording a certificate of count of cash.
- (b) Cash Book can be balanced weekly or fortnightly.
- (c) Interpolation in Cash Book should bear dated initials of Disbursing Officer.
- (d) Errors in Cash Book must be corrected by a transfer entry, a note in red ink being recorded against the erroneous entry in the Cash Book.

9. PWD Division's Cash Book is kept in Form :

- (a) CPWA 1
- (b) CPWA 2
- (c) CPWA 3
- (d) CPWA 4

10. Measurement Book records quantity/value of work done by :

- (a) Contractors.
- (b) Work Charged Establishment, Daily Labour and Contractors.
- (c) Work Charged Establishment and Contractors.
- (d) Muster-Roll Labour and Contractors.

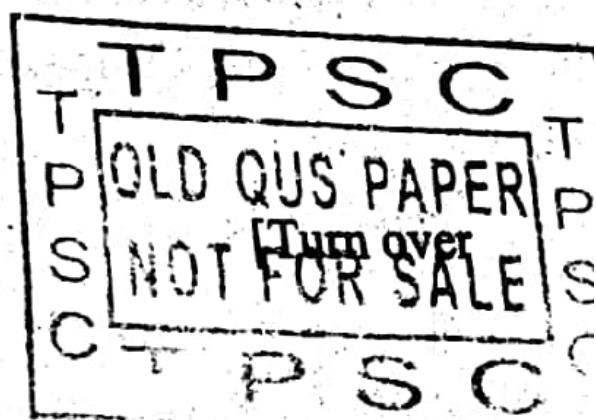
11. Payment of materials purchased for General Stores is made :
- (a) On the basis of entry in the Measurement Book.
 - (b) On the basis of entry of its receipt in the Bin Cards.
 - (c) On the basis of entry in Goods Received Sheet.
 - (d) On certificate of their receipt on Supplier's Bills.

12. A contractor is to be paid for 20 Cum of RCC work at 20% above the estimated rate of Rs. 2000 per Cum. Recover for steel @ Rs. 500 per Cum of RCC and Rs. 50 per Cum for water for curing. He will be paid :

- (a) (Rs. 2000×20) plus 20% of it minus Rs. 550×20 .
- (b) Rs. $(2000 - 550) \times 20 + 20\%$ of it.
- (c) Rs. $(2000 - 500) \times 20 + 20\%$ of it minus Rs. 50×20 .
- (d) None is correct.

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(5)



13. Unpaid muster-roll wages are posted in the works abstract as :

- (a) Plus entry under Contractors-Other Transactions
- (b) Minus entry under Contractors-Other Transactions
- (c) Plus entry under Labourers
- (d) Minus entry under Labourers.

14. Material at site account is kept in Form :

- (a) CPWA 34
- (b) CPWA 35
- (c) CPWA 36
- (d) None of the above.

15. For transactions relating to Contractors' Suspense heads, name of the contractor is always mentioned in the "Description" column of a works abstract because :

- (a) It will help if someone asks or needs to know.
- (b) It gives credence to the fact that payment was really made.

(c) It will help to know details of suspense balances.

(d) If an overpayment takes place, the payee is located quickly.

16. Acceptable combination to submit earnest money of Rs. 6 lakh is :

(a) Cash Rs. 10,000, Bank draft Rs. 90,000 and Bank Guarantee Rs. 5 lakh

(b) Cash Rs. 10,000, Bank draft Rs. 2,90,000 and Bank Guarantee Rs. 3 lakh

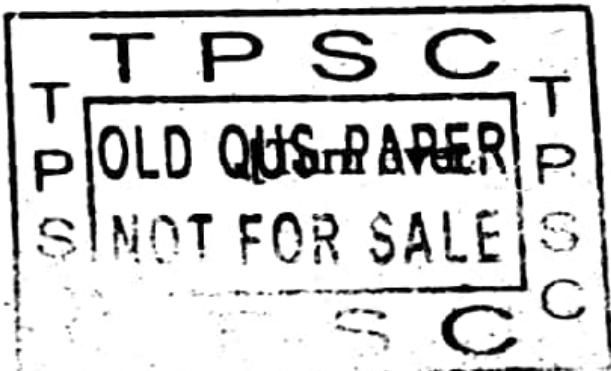
(c) Cash Rs. 1,00,000, Bank draft Rs. 4,00,000 and Bank Guarantee Rs. 1 lakh

(d) All the above options are acceptable.

17. If lowest tenderer withdraws his tender within the validity period, or makes modifications unacceptable to the Department :

(a) His tender should be treated as cancelled and withdrawn.

(b) His Earnest Money Deposit should be forfeited.



- (c) Half of his Earnest Money Deposit should be forfeited.

- (d) One-third of his Earnest Money Deposit should be forfeited.

18. Performance guarantee money is refundable to the contractor:

- (a) after the final bill is paid.
 - (b) after issue of completion certificate to the contractor.
 - (c) after the maintenance period (clause 17 of contract) is over.
 - (d) after "work completed" is recorded in the MB on final measurements.

19. In three-envelope system, financial bid shall be opened within —— days of the date of receipt of tenders.

20. If a tenderer fails to furnish performance guarantee within the prescribed period, his Earnest Money :

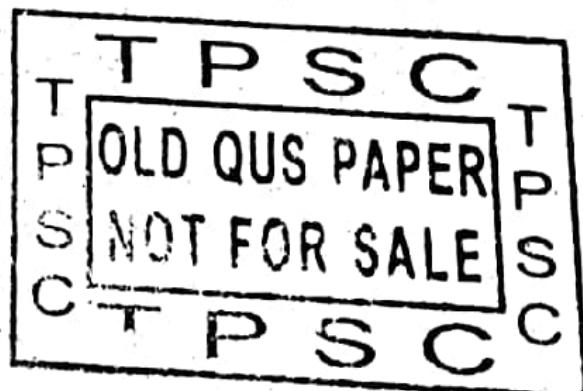
- (a) Would stand forfeited in full without any notice.
- (b) Would stand forfeited 50% without any notice.
- (c) Would stand forfeited in full but after giving him notice.
- (d) Would stand forfeited 50% but after giving him notice.

21. Forms to be used for "Piece-work" :

- (a) PWD-7
- (b) PWD-8
- (c) PWD-10
- (d) PWD-11

22. If a contractor does not employ the technical person agreed to on the work having tendered cost more than Rs. 1 crore rate of recovery will be :

- (a) Rs. 10,000 pm
- (b) Rs. 15,000 pm
- (c) Rs. 20,000 pm
- (d) None of the above.



23. The extent of financial and technical power delegated to Executive Engineer of PWD for accoring technical sanction to detailed estimate for work is :

- (a) Rs. 5.00 lakh
- (b) Rs. 10.00 lakh
- (c) Rs 15.00 lakh
- (d) No limit

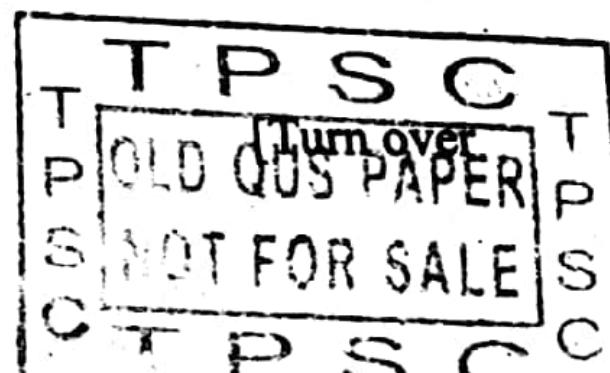
24. Powers delegated to the Assistant Engineers to sanction rates for additional items/substituted items :

- (a) Rs. 1.00 lakh
- (b) Rs. 2.00 lakh
- (c) Rs. 5.00 lakh
- (d) None of the above.

25. Find the incorrect statement and write it in the answer sheet.

- (a) In case of works at headquarters of the Sub-Division, AE should check measure not less than 50% of the value of the measurements recorded by his Junior Engineer before any running/final bill is paid.

- (b) While test checking the works of repetitive type, the Assistant Engineer (Elect) should test check 100% of all items of at least one unit, taken at random, besides test checking isolated and individual items in other units to bring the total extent of check measurement to the desired limit of 50% of value of work done.
- (c) Besides the mandatory test check of RCC and hidden items of work, the test check of measurements by Assistant Engineer shall also include not less than 10% of the plumbing work for sanitary and water supply wherever applicable.
- (d) In the case of works outside the headquarters of the Sub-Division costing upto 20% of his tender acceptance power, check measurements by the Assistant Engineer need not be insisted upon. He will, however, have to accept general responsibility for the correctness of the bill as a whole.



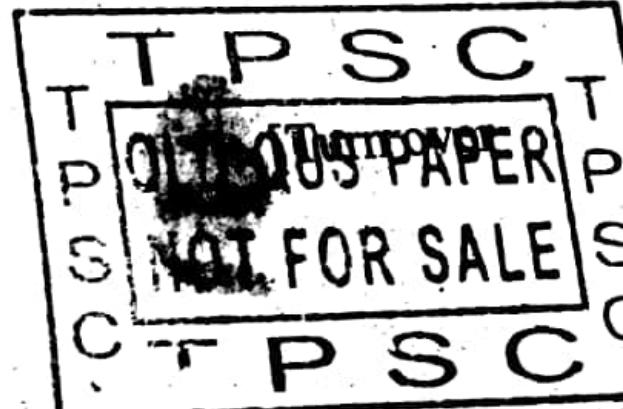
Group-B

Answer any *twenty five* of the following questions :

$$2 \times 25 = 50$$

26. When work-charged establishment is required ?
27. What is the relation between Accounts and Works ?
28. What are the criteria's must be fulfilled before the execution of any work ?
29. Classify in detail the transaction "Profit on stock due to revaluation in a civil works division".
30. What are categorised as "Original works" ?
31. Differentiate between Expenditure sanction and Technical sanction.
32. Differentiate between 'Appropriation' and 'Re-appropriation'.
33. Differentiate between Preliminary estimate and Detailed estimate.
34. When revised expenditure sanction is required ?

35. When sanction to an estimate is lapsed ?
36. When detailed 'Completion Report' is required to be prepared and in which form it is prepared ?
37. What is the power delegated to the Executive Engineer for local purchase of stores other than those for which rate or running contracts exist ?
38. In which form report of unserviceable stores is prepared ?
39. Describe in brief the duties of a Junior Engineer posted in Stores.
40. What are the procedures to be adopted in case of petty works ?
41. Define Schedule of rates.
42. Describe the term 'Sub-head of a work'.
43. As per Tripura Schedule of Rates 2011, what is the unit rate of the item "Demolishing lime concrete manually/by mechanical means including disposal of material with all lifts and upto 50 m lead etc. complete as per direction of the Engineer-in-charge" ? What will be the unit cost if the substructure due to be dismantled remain submerged in water ?



44. As per Tripura Schedule of Rates 2011, what is the unit rate (per 100 sqm) of the item "Earth-work in surface excavation not exceeding 30 cm in depth but exceeding 1.5 m in width as well as 10 sqm on plan including disposal of excavated earth upto 50 m and lift upto 1.5 m, disposed soil to be levelled and neatly dressed all kinds of soil ?"

- (i) By manual means
- (ii) By mechanical means

45. As per Tripura Schedule of Rates 2011, what is the basic rate of Masson (brick layer) 1st class and Masson (average) in case of RCC work ?

46. What are the alternatives provided in the SOR 2011 for construction of Sub-base ?

47. What are the essential elements required to be constructed for earthquake resistance brick masonry work as specified in IS : 4326-1993 ?

48. What is the minimum compressive strength of 1st class brick and what is the limit of its water absorption capacity ?

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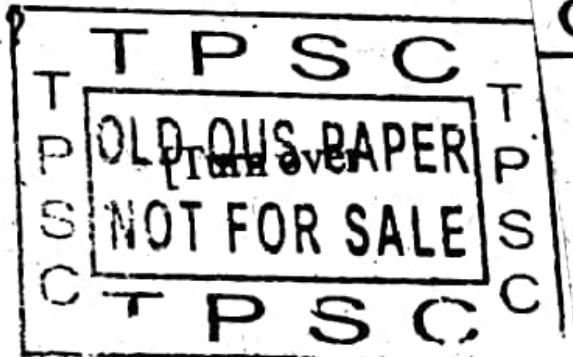
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49. As per Tripura Schedule of Rates 2011, what is the unit rate of the item "Providing woodwork in frames of doors, windows, clerestory windows and other frames, wrought framed and fixed in position : Local Teak Wood" ?
50. As per Tripura Schedule of Rates 2011, what is the unit rate of the item "15 mm cement plaster in single layer including cost of materials required and finishing even and smooth and curing complete in cement mortar 1:4 (1 cement : 4 fine sand)" ?
51. Distinguish between Contract and Agreement.
52. Distinguish between Bill and Voucher.
53. At the time of stock taking in a Division it was noticed that there was an excess of 50 bags of cement of the value of Rs. 5000. Indicate the action to be taken in this case.
54. The Executive Engineer, while verifying stock, etc., notices shortage of 20,000 bricks. State how this shortage will be adjusted.

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(15)



55. A cashier of divisional office misappropriated a sum of money from the cash chest a few days before an inspection and made false entries of issue of imprest to subordinates in the Cash Book to conceal the misappropriations. How could the misappropriation be detected during the inspection ?